

Source: sooperkanoon.com/act/250394

Finance Act, 2003

Section 32 - AMENDMENT OF SECTION 57 In section 57 of the Income tax Act,-in clause

z), for the words "in the case of dividends", the words, figures and letter "in the case of dividends, other than dividends referred to In section 115-O-" shall be substituted with effect from the 1st day of April, 2004.